



2011 CALIFORNIA VOLUNTEER REFERENCE MANUAL – Introduction

If your client is not the surviving spouse/RDP, and claims a refund due a deceased taxpayer, attach to the tax return federal Form 1310, *Statement of Person Claiming Refund Due a Deceased Taxpayer*, and a copy of the death certificate.

Children Under 19 With More Than \$1,900 of Investment Income

State and federal rules conform for children under age 19, or under age 24 and a full time student, who received more than \$1,900 of investment income in 2011. The taxpayer must complete Form 540 and FTB 3800, *Tax Computation for Children with Investment Income*, or FTB 3803, *Parents' Election to Report Child's Interest and Dividends*.

This rule does not apply if the child, aged 19 through 24, has earned income that exceeds half of their support.

Prior to 2010 there were differences in conformity between federal and state. For information on prior year differences contact the Volunteer Hotline, 1.800.522.5665.

Rounding

Please round cents to the nearest whole dollar. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. If you add two or more sums to figure the amount to enter on a line, include cents when adding and round only the total.

California Tax Forms on the Internet

Download, view, and print California income tax forms and publications at **ftb.ca.gov**.